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I hereby certify that this correspondence is being facsimile transmitted to the U.S. Patent and Trademark Office (fax no. 571-273-2885) on March 14, 2008.

Saleh Pollack Reg. No. 37,912

Regarding the following Application:

Applicant(s): YELLIN, Daniel et al.

Examiner: WANG, TED M

Serial No./ 10/632,843

Group Art Unit: 2611

Patent No.:

Filed/ August 4, 2003

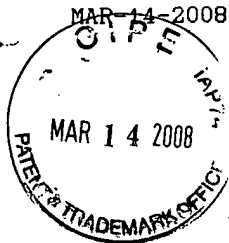
Attorney Docket No.: P-2654-US1

Issue Date:

Title: A CHANNEL ESTIMATOR

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| 1. <input type="checkbox"/> Provisional Application Cover Sheet | 11. <input type="checkbox"/> Response to Notice to File Missing Parts (____ Pages) |
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| 8. <input type="checkbox"/> Signed Declaration & Power of Attorney (____ Pages) | 24. <input type="checkbox"/> Claim for Convention Priority |
| 9. <input type="checkbox"/> Request for Correction of Recordation of Assign. and: | 25. <input type="checkbox"/> Revocation and Power of Attorney, including: |
| - Recordation Cover Sheet | - Statement Under 37 CFR 3.73(b) |
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MAR 14 2008 09:50

PEARL COHEN ZEDEK LATZER

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Attorney Docket No.: P-2654-US1

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s): YELLIN, Daniel et al. Examiner: WANG, TED M
Serial No.: 10/632,843 Group Art Unit: 2611
Filed: August 4, 2003
Title: A CHANNEL ESTIMATOR

COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

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Alexandria, VA 22313-1450

Sir:

Applicants would like to thank the Examiner for the allowance of the allowed claims. Regarding the Examiner's Statement for Reasons of Allowance, Applicants agree that these distinctions provide sufficient basis for allowance of the application; however, Applicants respectfully submit that there may be alternative and/or additional patentable distinctions between the allowed claims and the cited prior art, related or unrelated to those explicitly addressed in the "Statement of Reasons for Allowance".

Further, Applicants respectfully submit that the allowed claims, while patentable over Pat. No. 6,034,986 to Yellin, US 5,544,156 to Teder et al., US 6,539,067 to Luschi et al. and US 6,084,862 to Bjork et al., are not necessarily "an improvement over" these patents and any Applicant admitted prior art, in that

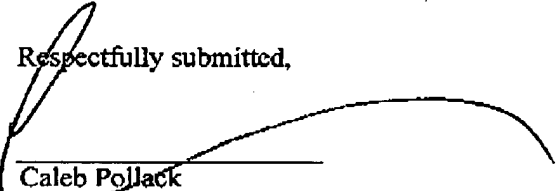
APPLICANT(S): YELLIN, Daniel et al.
SERIAL NO.: 10/632,843
FILED: August 4, 2003
Page 2

Applicants do not agree that these patents include a substantial amount of limitations in the allowed claims.

Should the Examiner have any question or comment as to the form, content or entry of this paper, the Examiner is requested to contact the undersigned counsel at the telephone number below.

No fees are believed to be due in connection with this paper (the issue and publication fees are being paid separately). However, if any such fees are due, please charge any fees associated with this paper to deposit account No. 50-3355.

Respectfully submitted,



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Dated: March 13, 2008

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